FOR BHF USE

LL2

Supportive Living Facility

2006 STATE OF ILLINOIS DEPARTMENT OF HEALTHCARE & FAMILY SERVICES COST REPORT FOR SUPPORTIVE LIVING FACILITIES (FISCAL YEAR 2006)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility Name: Brookstone Estates of Effingham		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER
Address: 1101 North Maple Street Effin	gham 62401 ity Zip Code	I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/06 to 12/31/06 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.
	04/20/05 PROPRIETARY GOVERNMENTAL	Officer or Administrator of Provider (Title) Illinois Director of Operations (Signed) (Date) Amy Eubank
Charitable Corp. Trust IRS Exemption Code	Individual State Partnership County Corporation Other "Sub-S" Corp.	(Signed) (Date) Paid (Print Name
	X Limited Liability Co. Trust Other	Preparer and Title) (Firm Name & Address)
In the event there are further questions about this rep Name: <u>Amy Eubank</u> Telephon	port, please contact: ne Number: 217-342-5885	(Telephone) () Fax # () MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630

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Fac	ility Name	Brookstone Estates o	of Effingham				Report Period Beginning: 01/01/06 Ending: 12/31/06								
	III. STATISTIC	CAL DATA					E. Does page 3 include expenses for services or investments								
		; enter number of uni	te and unit dave				not directly related to SLF services?								
			is and unit days	1 1											
	Date of change	in certified units		1 1	_		YES NO X								
	1	2		3	4		F. Does the BALANCE SHEET reflect any non-SLF assets?								
	Units at Beginning of Report Period	Type of Apar	tment	Units at End of Report Period	Unit Days During Report Period	ŗ	YES NO X G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)								
1	39	Single Unit A	Apartment	39	14,235	1									
2	7	Double Unit	•	7	2,555	2	H. ACCOUNTING BASIS								
3		Other			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3	MODIFIED								
Ť		0 10				+	ACCRUAL X CASH* CASH*								
4	46	TOTALS		46	16,790	4	Meckenia Marketina Chian								
	1	e entire report period.	3	4	5	— П	I. Is your fiscal year identical to your tax year? Tax Year: Dec Fiscal Year: Dec * All facilities other than governmental must report on the accrual basis.								
	Type of Unit	Resident D	ays by Unit and	Primary Source of	Payment										
		Medicaid					J. Does the facility have any Illinois Housing Development Authority Loans								
		Recipient	Private Pay	Other	Total		outstanding? No If yes, did the facility make all of the								
5	Single Unit	2,314	11,929		14,243	5	required payments of interest and principle?								
6	Double Unit	730	806		1,536	6	If no, explain.								
7	Other					7									
8	TOTALS	3,044	12,735		15,779	8	K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle?								
	C. Percent Occup	ancy. (Column 5, line	8 divided by tot	al certified			If no, explain.								
	_	ne 4, column 4.)	93.98%												
	•	umber of paid bed-hol Also, indicate the n	d days the SLF number of unpai		SLF		L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? If no, explain.								

Page 3 12/31/06 **Facility Name: Brookstone Estates of Effingham Report Period Beginning:** 01/01/06 **Ending:**

IV. COST CENTER EXPENSES (please round to the nearest dollar)

	OST CENTER EATENSES (please round to the hear		Costs Per Gener	al Ledger		Reclassifications	Adjusted	
	Operating Expenses	Salary/Wage	Supplies	Other	Total	and Adjustments	Total	
	A. General Services	1	2	3	4	5	6	
1	Dietary and Food Purchase	78,122	73,717		151,839		151,839	1
2	Housekeeping, Laundry and Maintenance	14,451	4,011	21,368	39,830		39,830	2
3	Heat and Other Utilities			45,007	45,007		45,007	3
4	Other (specify): Miscellaneous			11,718	14,633		14,633	4
5	TOTAL General Services	92,573	77,728	78,093	251,309		251,309	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	78,857	287	6,718	85,862		85,862	6
7	Activities and Social Services		1,779		1,779		1,779	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	78,857	2,066	6,718	87,641		87,641	9
	C. General Administration							
10	Administrative and Clerical	50,596	2,148	92,764	145,508		145,508	10
11	Marketing Materials, Promotions and Advertising			10,896	10,896		10,896	11
12	Employee Benefits and Payroll Taxes			46,489	46,489		46,489	12
13	Insurance-Property, Liability and Malpractice			44,188	44,188		44,188	13
14	Other (specify):							14
15	TOTAL General Administration	50,596	2,148	194,337	247,081		247,081	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	222,026	81,942	279,148	586,031		586,031	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			213,041	213,041		213,041	17
18	Interest			280,182	280,182		280,182	18
19	Real Estate Taxes			48,820	48,820		48,820	19
20	Rent Facility and Grounds							20
21	Rent Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			542,043	542,043		542,043	23
24	GRAND TOTAL (Sum of lines 16 and 23)	222,026	81,942	821,191	1,128,074		1,128,074	24

	ility Name: Brookstone Estates of Effin						_	eriod Beginning		ding:	12/31/06	
	STAFFING AND SALARY COSTS (P	lease report each lin	e separately	7.)	VI	. (A) STATEMENT OF	COMPI	ENSATION ANI	O OTHER PAYME	ENTS T	O OWNERS,	
			Average			RELATIVES AND ME	EMBER!	S OF THE BOA	RD OF DIRECTO	RS.		
	Personnel	Number of	Hourly						Average Hour	s	Amount of	
		FTE	Wage						Per Work Wee	k	Compensation for	
[Registered Nurses	\$	20.00	1				Ownership	Devoted to	-	this Reporting	
2	Licensed Practical Nurses			2		NAME and FUNCTION	ON	Interest	this Business		Period	
3	Certified Nurse Assistants	3	7.91	3		Wilkinson Corporation	n	30%	5		20605	;
ļ	Activity Director & Assistants			4	1	_				!	\$	1
,	Social Service Workers			5								\top
Ó	Head Cook	1	10.00	6	2							2
7	Cook Helpers/Assistants	2	8.04	7								
3	Dishwashers			8	3							3
)	Maintenance Workers			9								1
0	Housekeepers	1	7.22	10	4							4
1	Laundry			11								
2	Managers	2	10.54	12	5							5
3	Other Administrative			13		•		•				
4	Clerical			14					To	tal	\$ 20605	6
5	Marketing			15								
6	Other			16	VI	. (B) Management fees p	paid to u	nrelated parties			Amount of Fee	
7	Total (lines 1 thru 16)	9 \$		17	1	Oakshire Senior Living	g			!	\$ 51,554	1
					2							2
П	RELATED ORGANIZATIONS								To	tal (\$ 51,554	1
						• •			10	- E	7 51,554	
	A. Enter below the names of all relate	U		litional	schedul	e if necessary.						
	RELATED SLF's & HEAL								USINESS ENTITII	ES		
	<u>Name</u> <u>1</u>	<u>City</u>	<u>2</u>			<u>Name</u>	3	<u>City</u>	<u>4</u>		Type of Busines	<u>s 5</u>
					Wi	ilkinson Corporation		Yakima WA			Investment	
					Oli	ney Estates		Olney			Senior Living	
		• •						-				\equiv
	B. Does your facility receive services	•	ization or h	ome off					Yl	ES [X NO	
		Corporation			I	f yes, what is the value of	f those se	ervices? \$ _	20,605			
	(Please attach a separate schedule item	nizing those services	.)									
	C. Daniera d'adalance de la c		(1 3 .		41 1	- 4 - J 4' 9	VEG V					
	C. Does page 3 include any costs deriv						YES X	NO L				
	If so, please attach a separate sche											
	your books and the underlying cos	st to the related party	y (i.e., not ii	ncluding	marku	ıp).						

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Facility Name: Brookstone Estates of Effingham

STATE OF ILLINOIS

Report Period Beginning: 01/01/06

Ending: 12/31/06

VIII. OWNERSHIP COSTS

A. Purchase price of land 146,147 Year land was acquired 2004

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar.

*Total units on this schedule must agree with page 2.

B. Building Depreciation Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedular.															
	1	FOR BHF USE ONLY	2 Year	3 Year		4	5	Current Book	6 Life	7	Straight Line	8	9	Accumulated	
	Units*		Acquired	Constructed		Cost		Depreciation	in Years		Depreciation	Adjustments		Depreciation	
1	46		2004	1998	\$	3,731,647	\$	140,824	28	\$	140,824	\$	\$	428,127	1
2															2
3															3
4															4
5															5
	Im	provement Type													
6															6
7															7
8															8
9															9
10															10
11															11
12															12
13															13
14			·			·									14
15			·			·		·			·			·	15
16															16
17	TOTAL (lin	es 1 thru 16)			\$	3,731,647	\$	140,824		\$	140,824	\$	\$	428,127	17

C. Equipment Depreciation -- Including Transportation.

	Type	C	1	2 Current Book Depreciation	3	Straight Line Depreciation		• • 7	_	Accumulated Depreciation	
	· 1	C	ost	Depreciation	<u> </u>	Depreciation	Adjustments	in Years		Depreciation	
18	Movable Equipment	\$		\$	\$		\$		\$		18
19	Vehicles									-	19
20	TOTAL (lines 18 and 19)	\$		\$	\$		\$		\$		20

D. Depreciable Non-Care Assets Included in General Ledger.

	1	2	3	Current Book	4	Accumula	ted	\Box
	Description and Year Acquired	Cost		Depreciation		Depreciat	ion	
21	2004 Land Improvement	\$ 824,434	\$	\$ 58,021 #	\$	\$ 183,666		21
22	2004 Furniture and Fixtures	40,621		9,593		34,558		22
23	2004 Goodwill and Loan Fees	92,528		3,701		11,298		23
24	TOTALS (lines 21, 22 and 23)	\$ 957,583	\$	71,315	\$	229,522		24

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		Name:	Brookstone I	Estates	of Effir	ngham						Repor	t P	Period Beginning:	01/01/06	Ending: 1	2/31/	06	
IX.	REN	TAL COST	TS .																
A. 3	Buildi	ing and Fixe	ed Equipment	,															
1	l. Nai	me of Party	Holding Leas	e:		N/A													
2	2. Do	es the facilit	y also pay rea	l estate	taxes i	n addition t	o rental amount	shown below	on line 7,	column 4	!?			YES	NO				
			1		2	3	4	5		6					_				
			Year	Nun	nber	Date of	Rental	Total Yrs.	T	otal Year	rs		8	3. Is movable equipm	nent rental i	ncluded in build	ing r	ental?	
			Constructed	of U	Jnits	Lease	Amount	of Lease	Rene	wal Opt	ion*			YES	NO				
		Original												<u> </u>	=				
	3	Building				/ /	\$					3	9	. Rental amount for	movable eq	uipment \$			
	4	Additions				/ /						4							
	5					/ /						5	10	0. If the facility rents	s any vehicle	es which are use	d for		
	6					/ /						6		care-related purp					
	7	TOTAL					\$					7		the model year an					
														period and the use					
X.	INTE	EREST EXP	PENSE											•					
		1			2		3		4					6	7	8		9	
																Interest		Reporting	
		Name of Le	ender	Rela	ated**		Purpose of Loa	n	Date of		Aı	mount	of l	Note	Maturity	Rate		Period	
				YES	NO	1	-		Note		Original			Balance	Date	(4 Digits)	I	nt. Expense	
	A. D	irectly Faci	lity Related		•	•													
		Long-Term	1	1															
1	GEN	ASA Loan S	Services		X	Mortgage			12/13/04	\$	4,618,784		\$	4,221,129	/ /	6.0000	\$	257,208	1
2	GEN	ASA Loan S	Services		X	Note			/ /		277,680		Ì	271,899	/ /			22,973	2
3	Func	d FFG		X		Note			1 1		·			105,393	/ /				3
		Working C	apital		•	•								·					
4									/ /						/ /				4
5									1 1						/ /				5
6									/ /				T		/ /				6
7	TOT	TAL Facility	Related							\$	4,896,464		\$	4,598,421			\$	280,181	7
		on-Facility		1										, ,	_				
8									/ /						/ /				8
9									/ /				1		/ /		1		9
10	TOT	TALS (lines	7, 8 and 9)							\$	4,896,464		\$	4,598,421			\$	280,181	10

<sup>If there is an option to buy the building, please provide complete details on an attached schedule.
If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.</sup>

Page 7 **Facility Name: Report Period Beginning:** 01/01/06 12/31/06 **Ending:**

ility Name: Brookstone Estates of Effingham
XI. BALANCE SHEET - Unrestricted Operating Fund. (last day of reporting year) As of 12/31/06

1	A. Current Assets	Operating	Consolidation*	
1				
	Cash on Hand and in Banks	\$ 9,253	\$	1
2	Cash-Patient Deposits			2
	Accounts & Short-Term Notes Receivable-	63,053		
3	Patients (less allowance)			3
4	Supply Inventory (priced at)	1,865		4
5	Short-Term Investments			5
6	Prepaid Insurance	5,674		6
7	Other Prepaid Expenses	60,443		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Business Value	390,002		9
	TOTAL Current Assets			
10	(sum of lines 1 thru 9)	\$ 530,290	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	146,147		13
14	Buildings, at Historical Cost	3,731,647		14
15	Leasehold Improvements, at Historical Cost	824,434		15
16	Equipment, at Historical Cost	41,454		16
17	Accumulated Depreciation (book methods)	(437,017)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -	(7,597)		
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
	TOTAL Long-Term Assets			
24	(sum of lines 11 thru 23)	\$ 4,299,068	\$	24
	TOTAL ASSETS			
25	(sum of lines 10 and 24)	\$ 4,829,358	\$	25

		1	Operating	2 After Consolidation*	
	C. Current Liabilities		peruenig	Consolitation	
26	Accounts Payable	\$	129,577	 \$	26
27	Officer's Accounts Payable				27
28	Accounts Payable-Patient Deposits		42,700		28
29	Short-Term Notes Payable				29
30	Accrued Salaries Payable		10,450		30
31	Accrued Taxes Payable		48,735		31
32	Accrued Interest Payable				32
33	Deferred Compensation				33
34	Federal and State Income Taxes				34
	Other Current Liabilities(specify):				
35	Accrued Insurance		1,529		35
36					36
	TOTAL Current Liabilities				
37	(sum of lines 26 thru 36)	\$	232,991	\$	37
	D. Long-Term Liabilities				
38	Long-Term Notes Payable		4,598,422		38
39	Mortgage Payable				39
40	Bonds Payable				40
41	Deferred Compensation				41
	Other Long-Term Liabilities(specify):				
42					42
43					43
	TOTAL Long-Term Liabilities				
44	(sum of lines 38 thru 43)	\$	4,598,422	\$	44
	TOTAL LIABILITIES	1.		1.	
45	(sum of lines 37 and 44)	\$	4,831,413	\$	45
46	TOTAL EQUITY	\$	(2,055)	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$	4,829,358	\$	47

12/31/06

*(See instructions.)

Facility Name: Brookstone Estates of Effingham Report Period Beginning: 01/01/06 Ending: 12/31/06

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

1

		1	
	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 1,031,086	1
2	Discounts and Allowances		2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 1,031,086	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$	14
	D. Other Revenue (specify):		
15			15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 1,031,086	18

2

_				
	Expenses		Amount	
	A. Operating Expenses			
19	General Services		251,309	19
20	Health Care/ Personal Care		87,641	20
21	General Administration		247,081	21
	B. Capital Expense			
22	Ownership		542,043	22
	C. Other Expenses			
23	Special Cost Centers			23
24	Non-Operating Expenses			24
25	Other (specify):			25
26				26
27				27
	TOTAL EXPENSES			
28	(sum of lines 19 thru 27)	\$	1,128,074	28
	Income Before Income Taxes			
29	(line 18 minus line 28)	\$	(96,988)	29
30	Income Taxes	\$		30
	NET INCOME OR LOSS FOR THE YEAR			
31	(line 29 minus line 30)	\$	(96,988)	31